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LAVENTHOL & HORWATH
CERTIFIED PUBLIC ACCOUNTANTS

NATIONAL TREND OF BUSINESS
Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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VOLUME II, NUMBER 11 NOVEMBER 1981

In November 1981 the average receipt per cover was $7.04, only 4.7 percent over November 1980's average receipt. This was a result of an increase of 3.8 percent in food sales and 2.7 percent in beverage sales over the same month last year. Food accounted for 83.6 percent of total revenues and beverages 16.4 percent in November 1981. Sales per full-time-equivalent employee increased approximately 5 percent over the same period primarily due to increased menu prices, since the number of covers remained fairly constant.

Total food and beverage costs in November 1981 increased less than one percent from last year, while total payroll costs increased 9.4 percent over the same period. Restaurants seating between 160 to 225 patrons and those located in the West reported the greatest increase in both payroll costs and total food and beverage costs. Total food cost per dollar of food sale decreased $.02 in November 1981, while total beverage cost per dollar of beverage sale remained constant from last year.

For the first eleven months of 1981, the average receipt per cover was $7.44, total food and beverage sales rose 8.1 percent and total food and beverage costs rose 6.0 percent over the same period in 1980.

TREND REPORT NOVEMBER 1981 COMPARED WITH NOVEMBER 1980

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD[1]	BEV.[1]	TOTAL	FOOD[1]	BEV.[1]	PAYROLL	NOV	% CHG
TOTAL	3.6	3.8	2.7	0.7	0.3	3.2	9.4	$ 7.04	4.7
AFFILIATION:									
Single Unit	1.3	0.8	3.6	-1.2	-3.3	11.5	8.3	$ 9.25	7.0
Multi-Unit:									
Company-Owned	8.0	7.0	*	-	-1.0	*	3.5	3.08	2.7
Franchised	4.4	5.0	0.5	1.6	2.2	-3.2	10.6	7.32	5.7
AREA:									
Northeast	6.5	6.1	12.5	3.6	2.5	26.6	4.0	$ 5.68	9.0
Southeast	5.8	6.7	1.1	-3.6	0.2	-30.2	6.2	9.00	11.5
North Central	-1.8	-1.1	-5.2	-2.9	-3.0	-2.4	6.2	6.51	1.2
South Central	3.6	1.4	*	-5.3	-8.2	*	4.1	3.81	4.5
West	6.5	7.0	4.6	4.2	3.9	6.1	15.1	10.27	6.6
SALES PER MONTH:									
Under $36334.	5.4	4.9	10.9	9.9	9.6	13.9	11.5	$ 4.34	10.9
$36334. TO $58782.	-3.9	-3.8	-5.0	-7.4	-7.6	-5.6	6.0	4.76	5.2
$58782. TO $87761.	6.7	7.7	-0.5	5.9	6.3	2.2	9.5	6.18	0.2
Over $87761.	4.1	4.2	3.8	0.2	-0.4	3.9	9.8	7.96	4.8
NUMBER OF SEATS:									
Under 108	6.4	4.2	16.8	1.8	0.1	13.3	6.9	$ 3.27	8.8
108 TO 160	2.9	3.3	*	0.4	0.3	*	6.5	5.01	1.2
160 TO 225	8.2	9.2	2.9	5.9	6.8	-1.4	14.0	8.19	5.1
Over 225	-0.8	-1.0	-0.1	-4.5	-6.0	4.1	5.5	8.80	4.4
TYPE:									
Cafeteria	*	*	*	*	*	*	*	$ *	*
Coffee Shop	3.8	3.7	*	1.5	1.4	*	2.5	*	*
Full Menu:									
Tableservice	2.2	2.7	0.4	-0.7	-1.3	2.9	9.3	$ 8.41	4.2
Limited Menu:									
Tableservice	7.1	7.3	5.8	3.7	3.8	3.1	13.5	8.71	6.3
No Tableservice	3.7	1.4	*	-2.3	-3.8	*	3.2	2.77	5.9
Other	*	*	*	*	*	*	*	*	*

\- NO CHANGE
* INSUFFICIENT RESPONSE
1 Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to totals shown.

YEAR TO DATE TREND REPORT AS OF NOVEMBER 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD[1]	BEV.[1]	TOTAL	FOOD[1]	BEV.[1]	PAYROLL	NOV	% CHG
TOTAL	8.1	7.2	12.6	6.0	5.6	7.6	7.3	$ 7.44	8.3
AFFILIATION:									
Single Unit	8.7	7.3	13.8	7.2	6.2	10.0	7.4	$ 9.54	8.5
Multi-Unit:									
Company-Owned	6.4	5.9	9.0	2.5	1.3	11.5	5.5	2.94	4.2
Franchised	7.9	7.2	11.9	5.5	5.5	5.7	7.4	7.21	8.7
AREA:									
Northeast	4.9	4.0	21.1	4.2	2.7	17.6	3.4	$ 6.18	8.7
Southeast	5.7	4.3	14.0	0.4	-	3.5	2.6	6.75	16.9
North Central	8.7	7.9	11.9	5.3	5.2	6.3	7.2	6.72	5.9
South Central	6.2	5.5	8.4	6.2	6.3	5.6	8.7	5.78	3.6
West	10.3	9.8	12.9	8.7	8.7	9.0	10.0	9.10	8.5
SALES PER MONTH:									
Under $40002.	10.3	10.6	5.7	6.7	6.9	3.3	7.7	$ 3.89	10.2
$40002. TO $63619.	5.7	4.5	19.5	4.0	3.3	15.8	5.9	5.18	7.6
$63619. TO $102328.	6.1	5.9	7.0	4.2	4.3	4.1	4.6	6.39	4.4
Over $102328.	9.1	8.0	13.4	6.9	6.4	7.9	8.5	8.55	9.3
NUMBER OF SEATS:									
Under 110	12.1	11.3	16.4	8.7	8.1	13.1	10.8	$ 4.14	10.5
110 TO 160	6.1	5.4	25.6	5.2	4.6	27.3	4.8	4.08	5.3
160 TO 266	9.7	9.4	11.3	8.2	8.0	6.6	10.4	8.13	7.8
Over 266	6.2	4.7	12.2	3.2	2.7	6.4	4.2	8.77	9.6
TYPE:									
Cafeteria	18.1	17.9	31.3	14.4	14.4	*	9.0	$ 2.37	11.0
Coffee Shop	2.7	2.6	35.9	2.1	2.0	37.8	2.2	2.77	1.4
Full Menu:									
Tableservice	8.1	7.1	12.0	5.4	4.7	7.2	6.6	$ 8.41	9.0
Limited Menu:									
Tableservice	10.0	9.3	13.6	8.4	8.6	6.7	11.0	7.99	8.2
No Tableservice	10.2	10.7	8.9	8.1	7.5	11.2	8.5	2.84	7.1
Other	18.9	15.8	46.5	9.6	6.9	49.7	13.7	5.93	9.2

\- NO CHANGE

* INSUFFICIENT RESPONSE

[1] Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF NOVEMBER 1981

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	NOV 81		NOV 80		NOV 81		NOV 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	83.6	16.4	83.4	16.6	$ 0.38	$ 0.26	$ 0.40	$ 0.26
AFFILIATION:								
Single Unit	80.8	19.2	81.2	18.8	$ 0.36	$ 0.29	$ 0.37	$ 0.27
Multi-Unit:								
Company-Owned	80.4	*	81.2	*	0.33	*	0.35	*
Franchised	85.5	14.5	85.0	15.0	0.40	0.25	0.41	0.26
AREA:								
Northeast	93.2	6.8	93.6	6.4	$ 0.36	$ 0.30	$ 0.38	$ 0.27
Southeast	84.7	15.3	83.9	16.1	0.39	0.22	0.41	0.31
North Central	83.8	16.2	83.2	16.8	0.35	0.28	0.36	0.27
South Central	73.7	*	75.2	*	0.39	*	0.43	*
West	80.6	19.4	80.3	19.7	0.41	0.26	0.43	0.26
SALES PER MONTH:								
Under $36334.	91.8	8.2	92.2	7.8	$ 0.41	$ 0.33	$ 0.39	$ 0.32
$36334. TO $58782.	90.0	10.0	89.9	10.1	0.39	0.26	0.41	0.26
$58782. TO $87761.	88.7	11.3	87.9	12.1	0.37	0.26	0.37	0.25
Over $87761.	80.3	19.7	80.2	19.8	0.38	0.26	0.40	0.26
NUMBER OF SEATS:								
Under 108	80.8	19.2	82.5	17.5	$ 0.34	$ 0.24	$ 0.36	$ 0.24
108 TO 160	95.7	*	95.3	*	0.37	*	0.38	*
160 TO 225	83.9	16.1	83.0	17.0	0.41	0.25	0.42	0.26
Over 225	79.4	20.6	79.5	20.5	0.37	0.28	0.39	0.27
TYPE:								
Cafeteria	*	*	*	*	$ *	$ *	$ *	$ *
Coffee Shop	99.7	*	99.8	*	0.34	*	0.35	*
Full Menu:								
Tableservice	80.6	19.4	80.3	19.7	$ 0.38	$ 0.28	$ 0.39	$ 0.27
Limited Menu:								
Tableservice	82.7	17.3	82.5	17.5	0.42	0.24	0.44	0.25
No Tableservice	72.7	*	74.4	*	0.36	*	0.38	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT NOVEMBER 1981 COMPARED WITH NOVEMBER 1980

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	NOV 81	NOV 80	NOV 81	NOV 80	NOV 81	NOV 80	NOV 81	NOV 80
TOTAL	$ 2072.85	$ 1969.02	$ 758.97	$ 684.69	306.5	305.6	$ 2.77	$ 2.91
AFFILIATION:								
Single Unit	$ 2131.41	$ 2024.45	$ 728.60	$ 645.18	230.3	234.4	$ 2.98	$ 3.18
Multi-Unit:								
Company-Owned	2417.99	2245.16	705.09	687.61	784.6	747.8	3.44	3.30
Franchised	2009.39	1913.07	779.36	704.74	291.8	295.0	2.59	2.73
AREA:								
Northeast	$ 1808.35	$ 1697.33	$ 626.85	$ 604.67	388.5	376.0	$ 2.97	$ 2.91
Southeast	2302.65	2112.39	568.30	521.10	261.9	273.2	4.00	4.02
North Central	1879.48	1802.30	625.44	560.03	292.6	285.7	3.01	3.22
South Central	2368.32	2291.30	637.71	613.68	620.9	627.9	3.71	3.73
West	2321.78	2212.33	1027.45	905.24	226.2	230.1	2.28	2.46
SALES PER MONTH:								
Under $36334.	$ 1980.71	$ 1921.37	$ 629.90	$ 577.64	407.9	418.5	$ 3.14	$ 3.33
$36334. TO $58782.	1863.43	1905.83	615.47	570.16	422.4	445.9	3.03	3.34
$58782. TO $87761.	1741.04	1657.03	569.74	527.24	284.0	280.8	3.11	3.20
Over $87761.	2253.33	2098.57	874.07	776.25	286.1	281.0	2.61	2.73
NUMBER OF SEATS:								
Under 108	$ 2415.31	$ 2256.19	$ 727.44	$ 676.47	807.8	819.8	$ 3.34	$ 3.35
108 TO 160	1785.17	1733.26	590.76	554.01	380.8	378.1	3.02	3.13
160 TO 225	2103.30	1992.36	934.11	839.14	262.6	260.7	2.28	2.40
Over 225	2099.96	1990.34	675.90	605.68	238.9	239.0	3.15	3.32
TYPE:								
Cafeteria	$ *	$ *	$ *	$ *	*	*	$ *	$ *
Coffee Shop	1634.08	1572.02	569.59	554.80	*	*	2.91	2.87
Full Menu:								
Tableservice	$ 2123.33	$ 2014.39	$ 683.96	$ 609.28	253.4	252.9	$ 3.14	$ 3.34
Limited Menu:								
Tableservice	2130.19	1999.91	1054.06	933.49	244.6	244.2	2.02	2.14
No Tableservice	3089.13	2917.59	828.46	786.43	1099.9	1095.6	3.73	3.71
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE